

SPEECH

OF

HON. J. THOMPSON, OF MISSISSIPPI,

ON THE JOINT RESOLUTION LIMITING

THE EXPENSE OF COLLECTING THE REVENUE.

DELIVERED

IN THE HOUSE OF REPRESENTATIVES, FEBRUARY 8, 1850.

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EXPENSE OF COLLECTING THE REVENUE.

The House being in Committee of the Whole on the state of the Union—

Mr. THOMPSON, of Mississippi, was entitled to the floor, and addressed the committee during so much of the allotted hour as remained after the portions of it which he had yesterday given up to other gentlemen.

He said that, at the outset of his remarks, he would notify gentlemen that after the courtesy which he had yesterday manifested in yielding the floor, he should feel constrained to refuse to yield to any further interruptions, come from what quarter they might.

Whatever doubt or uncertainty might hang over the opinions of General Taylor upon general questions of public policy, however difficult it might have been for him to take his position upon these questions, there was one thing upon which he was specific and definite. In his annual message to Congress, the President used the following language:

"I recommend the observance of strict economy in the appropriation and expenditure of public money."

In this sentiment (continued Mr. T.) I concur, and *pro tanto* I shall sustain the present Administration. I will carry out this principle in good faith, and wherever I may think that a strict adherence to the principles of economy requires it, I shall feel it to be my duty, and the duty of this House, to march up to that policy, and to carry out what I believe it may demand. In the advocacy of this principle, every President and the head of every bureau had been uniform: though in practice there had been many departures from the theory. It is a law of our nature, that the most profligate and abandoned will strive with the most eagerness to maintain the appearances of virtue.

We are this morning called upon, with a great press from the outside of the House, for the immediate passage of this bill, which, it seems to me, may properly be denominated a bill to save the Treasury Department from the effect of its own blunders, and to place it on firm ground after it has well-nigh bogged down. I ask, gentlemen, however, what is the urgency, what is the immediate necessity for the passage of this bill? Can they tell me that the Secretary of the Treasury is not now money enough to pay the employees of the Treasury Department? It has been stated in some of the newspapers of the cities that the treasury is now entirely out of money—having

no means, consequently that persons employed in the collection of the revenue cannot be paid. I wish to say, in answer to all attempts to create this impression on the public mind, that the statement is erroneous in fact; that it is erroneous upon the showing of the Secretary of the Treasury himself; and, as I conceive, should have no weight with us upon the present occasion, in deciding upon the course which it is proper for us to pursue.

The law which was passed in 1849, in respect to which we are now acting, changed the entire system of appropriations for the collection of the revenue. Previous to that time the money which came into the hands of the different collectors of the revenue, was not supposed to be in the Treasury until the officers employed in its collection in the different districts had been paid; and, up to the year 1849, we evaded that plain principle of the Constitution of the United States which declares that no money shall be drawn out of the Treasury without an appropriation by law. It is strange that this system continued so long—but it was held that it was no violation of the Constitution thus to act. With this question, however, we have now nothing to do.

By the law of 1849, all the revenue was required to be paid into the Treasury—which was supposed to mean, that all revenue arising from customs or other sources should, so soon as it came into the hands of the collecting officers, be considered as in the Treasury.

In the first place, I wish to prove that this law, limiting the expenses of collecting the revenue, went into operation from and after the 30th of June, 1849; and I believe that every man who examines the law can come to no other conclusion; and thus we can all appreciate the wanton disregard of the rules laid down by Congress for the government of the Secretary.

The first section of the law declares, that "from and after the 30th day of June, 1849, the gross amount of all duties received from customs, from the sales of public lands, and from all miscellaneous sources for the use of the United States, shall be paid by the officer or agent receiving the same into the Treasury of the United States, at as early a day as practicable, without any abatement or deduction on account of salary, fees, costs, charges, expenses, or claim of any description whatever."

The second section (continued Mr. T.) regulates debentures and drawbacks. The third sec-

tion prescribes the duties of the Secretary of the Treasury. I will read it :

"It shall be the duty of the Secretary of the Treasury to submit to Congress at the commencement of the next regular session estimates of appropriations which may be required to provide for the expenses of collecting the revenue from customs, also from the public lands, for the second half of the next fiscal year, and separate estimates for the said purpose;" (that is to say, remarked Mr. T.,) "from year to year thereafter."

And the fourth section is in the following words :

"That so much money as may be necessary to pay the expenses of collections referred to in the next preceding section, *including the first half of the next fiscal year*, and until specific appropriations for the objects shall be made by Congress, be, and the same are hereby, appropriated out of any money in the Treasury to be expended after the 30th June, 1849, under the direction of the Secretary thereof, conformably to law and regulation."

And to this section (continued Mr. T.) is added the following proviso:

"*Provided*, That the expenses of collecting the revenue from customs shall not thereafter exceed the sum of one million five hundred and sixty thousand dollars per annum, together with such sums as under the law are paid into the Treasury for drayage, cartage, labor, and storage, and in proportion for a less time."

Now, (continued Mr. T.,) the plain interpretation of this law is, that all the revenue shall be paid into the Treasury from the 30th June, 1849, and the law went into effect on the 1st July, 1849. And now what do we see? What spectacle do we find presented to this House by the Secretary of the Treasury? It appears from the Secretary's own statement, that he has, within the first six months of the year, under a limitation fixed by this law, of \$1,560,000, expended \$1,291,897, leaving \$268,103 for the second half of the current fiscal year. Instead of retrenchment and reform beginning in July last in midsummer, we find increased and enlarged expenditure. Instead of arranging his department, lopping off useless offices and dismissing the sinecures, he has gone on to the commencement of the second half of the fiscal year, not only without making an effort to conform to the wishes and views of Congress, but absolutely increasing the number and the pay of the officers. No member of this House can, nor do I believe they will, deny my construction of the law; and the law being plain, the conduct of the Secretary becomes indefensible, inexcusable.

But the Secretary of the Treasury does not adopt this interpretation of the law. He holds that he had an unlimited appropriation to meet the expenses for the first half of the fiscal year; and he now holds the opinion—in which he is sustained by the Attorney General of the United States—that the law did not go into effect with the limitation until the 1st of January, 1850. According to his construction of the law, then, to defray the expenses from the 1st of January, 1850, to the 30th of June, 1850, he has the sum of \$780,000. The Secretary admits to the Committee of Ways and Means, that he has that amount in hand. He says it is insufficient, but he admits that he has it on hand, subject to defray the expenses incurred in the collection of the revenue. Yet we are told that at the end of the first six weeks of the second half of the current fiscal year, there is not money enough in the Treasury to pay off the employees. Now, sir, this is all nonsense. He has \$780,000 now to defray the expenses. It is impossible that he could have

expended this sum from the 1st of January to the present time.

What sort of opinions can the officers of the present Government entertain, when the Secretary of the Treasury thus undertakes to ride rough-shod over the plain letter of the law? It is true, as I said, the Secretary is sustained by a written opinion of the Attorney General, (a gentleman for whose opinions as a lawyer, in many cases, I have a high respect;) but upon what argument does he place his construction of a plain statute. He bases his opinion upon the ground of the policy of the law, and not upon its terms. His opinion is based solely on the principle that Congress could not have intended to make this limitation apply to a period of time during which Congress itself was not in session. We do not ask these gentlemen to make laws—we ask them to carry out the laws; and it was their duty to have gone on during the last six months with the retrenchments contemplated by the act of 1849. The operation of that act should have commenced on the 1st of July, 1849. This bill contemplated the commencement of its operation at that time, and now the hue and cry is, that this joint resolution must be passed under the pressure of a great necessity, and that the revenue is about to suffer because Congress did not allow as much for expenses as was necessary to defray them. This power, which has been assumed, of dispensing with the law limiting the patronage of the Government, comes with an exceeding bad grace from the high officials employed under this Administration, which has expressed such holy horror at the interference with the deliberations of Congress, and the exercise of the veto power. This new plan of frustrating the will of the people, as expressed through Congress, is not to be borne with patience. This power, which has been exercised, of setting a law aside by executive constructions, is carrying us back to the days of Executive usurpations, which witnessed the execution of a king. If this be the means of avoiding the odium of the veto, the remedy is a hundred fold worse than the original disease.

Mr. Chairman, as I think that I must by this time have removed from the minds of the committee any idea of the existence of a real strain and necessity for immediate action on this resolution, under the interpretation of the Secretary of the Treasury, I shall proceed to discuss what is proposed to be done by this joint resolution, and what will be the effect of the appropriations which it proposes to make. As I have before stated, the Secretary of the Treasury has in his hands the sum of seven hundred and eighty thousand dollars. This sum, he says, is not sufficient, and his reason is that the warehousing system had cost more than was anticipated, and that there were additional expenses on account of the new districts in Oregon and Texas, and the new district in California.

What do we propose to give him? By the amendment of the Committee of Ways and Means identical in a proper interpretation with the Senate bill, but introduced for the purpose of avoiding misconstruction, and of relieving the Secretary from the difficulty arising from his usurpation of the power to dispense with a law of Congress, and which Senate bill, it appears, met the approbation of both sides of that body—we give to the Secretary of the Treasury one million sixty-six thousand three hundred and eighteen dollars so

the expenses of collecting the revenue for the residue of the present fiscal year, being the one-half of the expense of collecting the revenue in 1848. In addition to that, we give to the Secretary the income from drayage, cartage, labor, and storage, which the gentleman from Ohio [Mr. VINTON] stated yesterday amounted to one hundred and eighty-one thousand dollars—a large item, as the gentleman said, and making an aggregate of one million two hundred and forty-seven thousand and eighteen dollars for the second half of this fiscal year.

[A brief explanatory conversation passed between Mr. VINTON and Mr. THOMPSON in respect to the nature of this item for drayage, &c., and the propriety of charging it to the account of the collection of revenues.]

Mr. T. continued. Gentlemen say this is not liberal. The Secretary of the Treasury does not pretend to ask for more than one million three hundred and twenty-five thousand dollars, and the only difference between the two sums is \$77,682.

Mr. Chairman, whilst I am satisfied with the appropriation recommended by the Committee of Ways and Means, yet I think that we should change the form of it. I think we should begin where this law contemplated, for I believe it was one of the wisest laws ever placed upon the statute book. In that sense I voted for it, and shall maintain it. If gentlemen will look into the expenses of collecting the revenue, they will be satisfied that it is our duty to adopt some such system as is here provided. I want specific estimates. I want to do away with the discretion of the Secretary of the Treasury. I do not want that the sum of two million six or seven hundred thousand dollars should be left at his discretion. He designates the officers, and, in most cases he designates the amount which these officers are to receive. I want specific appropriations. The Secretary of the Treasury, by this law, is bound to furnish such estimates of appropriations. He has failed to do so. He is bound by this law to give us, at the commencement of this year, specific estimates for the second half of it. He has not done so. By his failure, he justly deserves the censure and rebuke of this House. We should assert and maintain our high prerogative of guarding the public treasure, and should demand of public functionaries a full performance of their duties. And until he furnishes estimates, as required by law, it is the duty of this House, in order to preserve its own dignity and self-respect, to allow him only the sum appropriated by the law of 1849.

But I desire to approach accuracy as nearly as possible; I desire to carry out the spirit of the law. Hence my amendment, by which I appropriate for the expenses of collecting the revenue \$780,000. He had for this fiscal year \$1,560,000. He spent in the first half of it \$1,291,897, leaving him for the second half of the current year \$268,103. This is insufficient, and to relieve him in the absence of estimates to guide me, I return to the law of 1849, and allow him the one half of the limit, \$780,000.

In addition to this sum, I allow what the Secretary of the Treasury himself here estimates as the expenses of the warehousing system, \$50,000. I also allow for the districts of Oregon and Texas, \$25,000; and for the district of California, \$100,000. And in addition to these allowances, I allow for

the increase of business, &c., \$50,000, being every cent that he asks for these new and extra objects of expenditure. Do I give him sufficient? The Secretary says that the reason of the increase is, that we have this year additional expenses thrown upon us by the warehousing system, by California, Oregon, and Texas. I give him the sums he asks. I only ask him to come back to the point fixed by this law, that is to say, that the expenses of collecting the revenue on the Atlantic shall not exceed \$1,560,000, I have taken some pains to make out tables for my own satisfaction, and that I might place them before this House, of the revenue, and the expenses of its collection, from the administration of Washington down to the present time.

This table is the strongest argument I can present on this subject. It goes back to the earlier Presidents. I would that a reference to their example could be followed on this occasion. The last year and the first of each succeeding Administration has been taken as the fairest test to show the growth of the expenditures on this subject, viz:

<i>Washington's Administration.</i>		
1793.....	Revenue from Customs.	Expenses of Coll'n.
	\$12,681,886.....	\$291,206
<i>Adams's Administration.</i>		
1800.....	16,185,859.....	440,373
1801.....	20,828,336.....	482,772
<i>Jefferson's Administration.</i>		
1808.....	11,349,769.....	565,228
1809.....	11,885,380.....	498,130
<i>Madison's Administration.</i>		
1815.....	39,012,624.....	476,097
1816.....	33,577,988.....	819,038
1817.....	22,706,514.....	782,308
<i>Monroe's Administration.</i>		
1821.....	25,726,838.....	779,739
1825.....	31,903,875.....	889,302
<i>Adams's Administration.</i>		
1827.....	28,191,308.....	889,818
1828.....	30,187,701.....	932,093
1829.....	27,982,947.....	1,013,667
<i>Jackson's Administration.</i>		
1835.....	26,091,829.....	1,284,997
1836.....	31,129,275.....	1,397,459
<i>Van Buren's Administration.</i>		
1838.....	20,127,988.....	1,514,633
1840.....	15,332,036.....	1,542,319
1841.....	20,104,474.....	1,483,920
<i>Tyler's Administration.</i>		
1844.....	29,560,530.....	1,807,520
1845.....	31,144,244	2,066,033
<i>Polk's Administration.</i>		
1847.....	28,305,464.....	2,039,841
1848.....	33,034,276.....	2,132,636
<i>Taylor's Administration.</i>		
Estimated revenue for 1850.....	31,500,000

If you will take the aggregate of what has been already expended in the first half of the fiscal year, \$1,291,897, and what he estimates for the current half of the fiscal year, \$1,325,000, you will have \$2,616,897. For the year 1851, the estimated receipts are \$32,000,000. The estimated expense \$2,750,000.

I repeat, this table explains the reason of the passage of the law of 1849, and I know of no stronger argument that can be offered for adhering to the limit therein prescribed. I regard it as well-nigh conclusive on the subject, without comment. I give the year 1838 because it was that year the expense of the revenue reached one and a half

millions of dollars. Before that time we had passed the great and memorable era of the bank expansions of 1835 and '36—when, under the influence of that mania, everything had reached its maximum of expansion, corruption, and extravagance. At a time, too, when there was no check upon the Secretary of the Treasury, and when the Treasury was inflated with its revenues.

Mr. T. continued. If the Secretary of the Treasury goes on as he has done, and we give him what he asks, he will expend in the collection of the revenue \$2,616,897, on an estimate revenue of \$31,500,000. Does not this table, I repeat, which I have read, convey all the argument which can be necessary in the case, to show the impropriety of its allowance? The gentleman from Ohio [Mr. VINTON] and the gentleman from Virginia [Mr. BAYLY] have referred to the expense of collecting the revenue from customs in England. There large salaries are thought to be requisite to give dignity to the officeholders, and impress the people with the majesty of the government. On this side of the Atlantic we are a plain, Republican people; yet the rate of collection in England is less than in the United States. But I have deemed such a reference unnecessary. Look to our own history; witness the gradual corruption and extravagance which has crept into our own system; year after year this expense enlarged, till all parties were impressed with the necessity of raising some barrier to its further onward and absorbing march. This feeling led to the passage of the law fixing a limitation; saying, thus far shalt thou go and no further. But the first Secretary called on to put the law in operation, sets it at defiance, and the very first year proposes to exceed the limit by more than a million of dollars. Like the drunkard who promises himself to reform, and forthwith gulps down a heavier draught than ever, by way of treating his resolution.

A revenue of \$39,000,000 has been collected for \$476,000 in 1815, and what had been done once can be done again. But if Congress will not put a limitation upon the Secretary of the Treasury beyond which he shall not go, it will never be done. Why? Because nearly every man who has any influence with the Secretary of the Treasury, is desirous to obtain offices either for himself or for his friends. With our growth as a nation the love of office has increased. During the administration of Mr. Tyler that love of office took rapid strides. So far as the last Administration is concerned, I must confess that there was only one excuse for not cutting down these expenses, and it was that Mr. Walker had asked that it might be limited and restricted to \$1,520,000, (afterwards extended to \$560,000.) The reason this limitation cannot be effected, when there is no law requiring it, is, that having a discretion as to the number of officers to be appointed, appeals are made to the Secretary of the Treasury for the appointment of friends, whose appeals he cannot and will not resist. This is an age of office-seeking and office-loving, and the result is, that however desirous a Secretary of the Treasury may be to resist the applications made to him for offices, he cannot do so.

Mr. TOOMBS interposed and (Mr. T. yielding for the purpose) explained. The gentleman had said that Mr. Walker had stated that the expenses could be reduced. Now what Mr. Walker said

was, that he had reduced the expenses to one million five hundred thousand dollars.

Mr. THOMPSON. The gentleman need not refer to the practice of Mr. Walker. In my estimation of Mr. Walker's character, no man lives who is keener to perceive what is right than he is. But his composition is such, the elements are so mixed in him, that he cannot carry out his own propositions unless constrained by the force and forms of law. [Laughter.] And I have not a higher appreciation of the present Secretary of the Treasury.

I form my opinions for myself. It was my desire during the whole of the last Congress, and during the whole of the last Administration to prescribe this limitation. I am in favor of restraining this Administration. I never was a friend to extravagant appropriations. Every man who has any knowledge of my course here, knows that I have always opposed them. I do not wish the Secretary of the Treasury to say to me, "I recommend rigid economy in the appropriation of the public money," and then, the next week, to recommend that the sum of \$2,650,000 should be appropriated for the collection of the revenue, and that I am to be made responsible for that appropriation. Did not the President in his annual communication recommend economy, and then follow up that with a special message which called upon us to set aside his own recommendation? I am a friend to economy. I took the Administration at its word. I believe that the same amount of revenue has been collected for one-fourth of what is now proposed to be allowed by myself. Tell me not that England does it at a cheaper rate. We have done it; and, as I have said before, what has been done once can be done again. It will not be done, however, unless the Secretary of the Treasury is constrained to do it. He has already given indisputable testimony of his indisposition and his inability to be a reformer. We must strengthen his nerves, incite his courage, and prop him up by positive enactments. And it is idle to tell me that the revenues of the country will be diminished by limiting the number of officers, as proposed by this measure.

One word as to the policy of fixing a limit on the expenses of collecting the revenue. We cannot do otherwise; because, as the law now stands, the Secretary of the Treasury has within his own discretion the determination of the number of officers to be employed. The fees of a few of them, it is true, are fixed by law, but the number of officers is left discretionary with the Secretary of the Treasury.

The gentleman from Ohio, [Mr. VINTON,] made an argument on yesterday, that the Secretary had no power to effect these reforms, that we alone could do it. Yet, before he concluded his speech, he introduces a witness, a letter of the late Secretary, Mr. Walker, which proves the fact of the extent of this power of the Secretary. In that letter, he says that "the sum expended in collecting the revenue, is now almost exclusively within the discretion of the Secretary of the Treasury."

Thus (continued Mr. T.) the fees of a few of the officers are fixed, but the number is not fixed; for example: the maximum of gaugers' salaries is \$1,500 per annum; but when the fees run up beyond that amount, there is the power to make two gaugers, thus making their united salaries

\$3,000; and three gaugers can be made in the same way, at a united salary of \$4,500, because the law justifies their payment; whereas, if there was but one gauger, all over \$1,500 would go into the Treasury of the United States. In the same way you can make deputy inspectors. The fees are fixed, but the number of officers is indefinite; and therefore the Secretary can expend any amount he pleases. And I was struck with what the gentleman from Georgia [Mr. TOOMBS] said yesterday; and I call the attention of the committee to the fact, that at this time the expenses of collecting the revenue in New York alone, are more than the expenses of collecting the whole revenue in 1816, which amounted to more than \$33,000,000, and more than the expenses of collecting \$31,000,000 in 1825. Can gentlemen doubt that we allow a sufficient sum, by the act of March, 1849? Should we not fix a limit? I repeat, I am for specific appropriations. I am for allowing \$780,000 to pay the expenses of collecting the revenue. I am for adding to that sum \$175,000 for Texas, Oregon, and California, and \$50,000 for the increase of business. Is not that ample? What more can gentlemen ask? If you take my amendment you will find that it differs from the proposition of the Committee of Ways and Means only in this: that the committee gives \$1,066,318, whilst I give \$1,005,000—making a difference only of \$61,000; and if you add the cartage, drayage, &c., estimated at \$181,000, the difference between that and what the Secretary asks is \$139,000.

Gentlemen say that the officers of the Government are not the proper persons to commence this reform; that Congress should first act. That is the very reason why we never accomplish any reforms at all. I believe it is impossible for men engaged in the complicated business which engrosses the minds of the members of Congress, to take the initiative in any reforms; and unless we have effective coöperation in the heads of the departments, it is impossible that any salutary reforms can be made. This enlarged and enlarging expenditure is a grievance which ought to be remedied, and remedied at once. We cannot strike down these abuses. We have not the requisite knowledge to enable us to do so. The Secretary of the Treasury can. He possesses all the information necessary to intelligent action. Any department holding a large number of officers, brought in at the discretion of the chief, would necessarily have about it many drones, persons receiving large salaries and performing no labor. These individuals can be pointed out by him who controls the whole, and if he fails to point them out, he is derelict of duty, and must be subject to the charge of a wanton disregard of the public interest. But if you turn them out at this season of the year, they make a piteous cry, and ask why you did not dismiss them in the summer. When this law went into effect in July last, (as I maintain it did,) then was the time to effect the reform. If the Administration had shown any, the least, disposition to reform, they would not now have been calling upon us to be liberal. They would have had all they wished. But, on the contrary, they made no efforts—they took no steps; and just at the time that this bill comes up for consideration, they begin their reform. I cannot say with what propriety the Secretary of the Treasury has made the curtailments he has attempted. I cannot go

into that question. To my mind, so far as they have been examined, his object has been to produce confusion and create unnecessary excitement. But I can say, however, that heretofore, instead of cutting down the number of officers, according to my information, the Secretary has, in some instances, enlarged their salaries—that he has increased the number—the exact number he does not inform us, although the inquiry was made. The number ought to be reduced; and if we are true to ourselves and to those principles of economy by which all of us profess to be governed in our action here, the Secretary should be called upon to go on in this work of reform and reduction.

Whilst speaking of this subject of reform, I will call the attention of the committee to the revenue-cutter service.

Mr. SCHENCK desired to ask a question.

Mr. THOMPSON hoped the gentleman would be brief, (he said,) and yielded the floor.

Mr. SCHENCK desired to be informed what were the instances in which the salaries of officers had been increased as stated by the gentleman from Mississippi, [Mr. THOMPSON.]

Mr. THOMPSON. I say that I am unable to give the exact data, because the Secretary of the Treasury has not given it to us, although we called upon him, some days since, to do so. Gentlemen may, perhaps, recollect that I opposed the consideration of this resolution until the information was given. When I was interrupted, Mr. Chairman, I was about to refer, for a few moments, to the revenue-cutter service.

My opinion is, that we can diminish the expenses of that arm of the service, which were increased during the administration of Mr. Tyler to the sum of five hundred thousand dollars. We want some cutters along the lakes, on the Gulf of Mexico, and that part of our coast lying adjacent to the West India islands. But on the Atlantic we have but little need of them.

The position taken by the gentleman from Massachusetts [Mr. WINTHROP] occurred to me as rather a singular one. The great good to be effected by these revenue-cutters, was not in the prevention of smuggling, in enforcing the revenue laws, but in relieving and saving vessels in distress. Upon what principle, I would ask, is it, that we are to keep up an expensive arm of the service, pertaining to the collection of revenue, for the purpose of saving vessels in distress? Is this duty properly a part of the revenue service? In my estimation it falls not legitimately within the range of this service, and if it be important to commerce that the service should be rendered those of our citizens who reap the benefits should defray the expense.

I admit that if these cutters were daily upon the ocean, and should happen to fall in with vessels in distress, it would be their duty to render all the assistance in their power. There would be no excuse for their failure to do so; but to speak of keeping up an arm of the service at an expense of two hundred and fifty or three hundred thousand dollars to aid ships, to take care of insurance companies, and ship owners, is idle.

Mr. WINTHROP interposed to ask a question.

Mr. THOMPSON yielded the floor.

Mr. WINTHROP inquired, where the difference was between this Government maintaining a light-house establishment, in order to enable ves-

sels coming into port to keep clear of rocks and shoals, and sending out a cutter to aid her if she run on these rocks and shoals? Again, a vessel comes to Boston with a cargo of the value of half a million of dollars. The duties on that cargo would be one hundred thousand dollars. Was it no part of the business of the Government to aid her if, with that cargo upon which a hundred thousand dollars of duties were to be paid, she should get upon the rocks?

Mr. THOMPSON. I will answer the gentleman by another illustration. The Government has the same power over internal commerce that we have over the commerce of the ocean. On the Mississippi river vessels again and again run upon snags and sink, or are placed in a condition of great distress. Will the gentleman say, that it is the duty of the Government to keep up boats for the purpose of relieving these vessels? It is idle.

The Chairman's hammer fell, indicating the expiration of the hour. The Chairman gave the floor to

Mr. HOLMES, of South Carolina.

Mr. THOMPSON. Am I through?

The CHAIRMAN. The hour has expired.

Mr. THOMPSON would very much like, he said, to have a few moments longer.

Mr. HOLMES, acquiescing, took his seat.

Mr. THOMPSON. I was going to say that I hoped some gentleman would take the floor, who had examined the reports made here of the expenses of collecting the revenue for the last year, just to see with what confusion the items are

carried out, how entirely inexplicable they are, and with what deception the statements are made out.

My friend near me, [Mr. GREEN,] a member of the Committee of Ways and Means, has cast up some of the items of the New York custom-house, and he gives the following as the result:

Under the amount expended for collector's department the table shows the amount to be \$82,363 95, whereas the items added will amount to \$115,000.

In the naval office, the amount stated to have been expended is \$12,205 48, whereas the actual sum shown by the table is \$67,600. In the surveyor's office the extraordinary mistake is made of stating that the amount expended is \$462 93, when the items added will amount to \$18,720.

The explanation of this variance is found in the fact that the amount stated is the whole charge upon the Treasury; the residue arises in the way of fees, commissions, &c. Now, if the law requires a return to be made of all receipts whatsoever, it is most difficult to comprehend how these sums do not go into the aggregate paid out of the Treasury. By a faithful study of these returns, each member will see that the actual cost of collection swells to an amount far beyond the apparent charge. I regret that I cannot further trespass upon the time of the gentleman from South Carolina, [Mr. HOLMES,] to whose courtesy I am indebted for these remarks. I yield the floor, but still hope some gentleman will take up these tables and pursue the subject further.